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May 29, 2008

VIA FACSIMILE

To: Examiner: Tan X. Dinh

Group Art Unit: 2627

U.S.P.T.O.

From: Scott M. Tulino, Esq.

Facsimile No.: 571-273-8300

Facsimile No.: 703-761-2375 or 76

Re:

Request for Reconsideration Under 37 C.F.R. § 1.116

U.S. Patent Application Serial No.: 10/670,523

Our Ref. No.: NGB.306

Dear Examiner Dinh:

Attached herewith is a Request for Reconsideration under 37 C.F.R. § 1.116 which is responsive to the Final Office Action dated February 29, 2008. Thank you in advance for your kind consideration on this case.

Very truly yours,

Scott M. Tulino, Esq. Registration No. 48,317

Sean M. McGinn, Esq. Registration No. 34,386

SMT:SMM Attachment

Number of pages (including this cover sheet): 8

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MAY 2 9 2008

Serial No. 10/670,523 Docket No. C14-161672M/ISI

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Ibuka, et al.

Serial No.:

10/670,523

Group Art Unit:

2627

Filed:

September 26, 2003

Examiner:

Tan X. Dinh

For:

AUDIO PLAYBACK DEVICE CAPABLE OF INDEPENDENT

OEPRATIONS IN DUAL MODES

Honorable Commissioner of Patents Alexandria, VA 22313-1450

Box AF

REQUEST FOR RECONSIDERATION UNDER 37 C.F.R. § 1.116

Sir:

In response to Office Action dated February 29, 2008, please consider the following:

INTRODUCTORY COMMENTS

Remarks begin on page 2 of this paper.